



తెలంగాణ రాజ పత్రము
THE TELANGANA GAZETTE
PART-I EXTRAORDINARY
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HYDERABAD, MONDAY, OCTOBER 22, 2018.

NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT

(CT.II)

WAIVER THE LATE FEE PAID BY SPECIFIED CLASSES OF TAXPAYERS UNDER THE TELANGANA GOODS AND SERVICES TAX ACT, 2017.

[G.O.Ms. No. 217, Revenue (CT.II), 22nd October, 2018.]

In exercise of the powers conferred by Section 128 of the Telangana Goods and Services Tax Act, 2017 (Act No.23 of 2017), the State Government, on the recommendations of the Council, hereby Waives the late fee paid under Section 47 of the said Act, by the following classes of taxpayers :-

- (i) the registered persons whose return in **FORM GSTR-3B** of the Telangana Goods and Services Tax Rules, 2017 for the month of October, 2017, was submitted but not filed on the common portal, after generation of the application reference number;
- (ii) the registered persons who have filed the return in **FORM GSTR-4** of the Telangana Goods and Services Tax Rules, 2017 for the period October to December, 2017 by the due date but late fee was erroneously levied on the common portal;
- (iii) the Input Service Distributors who have paid the late fee for filing or submission of the return in **FORM GSTR-6** of the Telangana Goods and Services Tax Rules, 2017 for any tax period between the 1st day of January, 2018 and the 23rd day of January, 2018.

RATE OF TAX TO BE COLLECTED BY THE ELECTRONIC COMMERCE OPERATOR ON INTRA-STATE TAXABLE SUPPLIES MADE THROUGH IT BY OTHER SUPPLIERS WHERE THE CONSIDERATION WITH RESPECT TO SUCH SUPPLIES IS TO BE COLLECTED BY THE SAID OPERATOR UNDER THE TELANGANA GOODS AND SERVICES TAX ACT, 2017.

[G.O.Ms. No. 218, Revenue (CT.II), 22nd October, 2018.]

In exercise of the powers conferred by sub-section (1) of Section 52 of the Telangana Goods and Services Tax Act, 2017 (Act No.23 of 2017), the State Government, on the recommendations of the Council, hereby notifies that every electronic commerce operator, not being an agent, shall collect an amount calculated at a rate of half per cent of the net value of intra-State taxable supplies made through it by other suppliers where the consideration with respect to such supplies is to be collected by the said operator.

SOMESH KUMAR,
Principal Secretary to Government.